G. Withholding of tax on nonresident aliens and foreign corporations under IRC 1441 and 1442 reported on Form 941 and Form 1042

2. Refer a case to the area Employment Tax Program or the PSP Support Manager in Compliance when it is determined during an investigation that a taxpayer may be treating employees as independent contractors or officers may be taking draws, loans, dividends, professional or administrative fees, etc., to avoid reporting taxable wages. Refer potential Employer/ Employee relationship determinations on Form 3449 relating all the facts of the case and close the ICS Del Ret by selecting "Exam Referral."

3. Refer a case to the Indian Tribal Government (ITG) Classification Officer when it is determined during an investigation that an ITG entity may be treating employees as independent contractors to avoid reporting taxable wages. See http://www.irs.gov/govt/tribes/article/0,,id=96133,00.html.

4. IRM 4.23,*Employment Tax,* contains additional information for all functions pertaining to the administration of Employer/ Employee classification issues.

5.1.11.6.7 (03-01-2007)
IRC 6020(b) Authority

1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b),

   A. Form 940, Employer’s Annual Federal Unemployment Tax Return

   B. Form 941, Employer’s Quarterly Federal Tax Return

   C. Form 943, Employer’s Annual Tax Return for Agricultural Employees

   D. Form 944, Employer's Annual Federal Tax Return

   E. Form 720, Quarterly Federal Excise Tax Return

   F. Form 2290, Heavy Vehicle Use Tax Return

   G. Form CT–1, Employer’s Annual Railroad Retirement Tax Return

   H. Form 1065, U.S. Return of Partnership Income

2. Pursuant to IRM 1.2.44.3Delegation Order 5–2 (formerly DO-182, Rev 7) dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

5.1.11.6.7.1 (05-27-1999)
Taxpayer Contact

1. When the taxpayer is contacted, set a specific date for filing. Secure sufficient information so that an accurate return can be prepared if the taxpayer fails to file by the specified date.
   Example: